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UNITED STATES OF AMERICA

IN THE UNITED STATES DISTRICT COURT

FOR THE DISTRICT OF HAWAII

UNITED STATES OF AMERICA,)	CIVIL NO. 07-00425 HG KSC
)	
Petitioner,)	MAGISTRATE'S REPORT AND
)	RECOMMENDATION RE CONTEMPT
v.)	
)	
STEVEN BOOTH SONGSTAD,)	
)	
Respondent.)	
_____)	

MAGISTRATE'S REPORT
AND RECOMMENDATION RE CONTEMPT

A hearing was held on Friday, January 18, 2008, before the Honorable Kevin S.C. Chang upon the Order to Show Cause Why Respondent Should not be held in Contempt filed by the United States of America. Harry Yee, Assistant U.S. Attorney and Revenue Officer Zulema Cortez appeared on behalf of the Internal

Revenue Service. Steven Booth Songstad did not file any response to the present motion but appeared by telephone at the hearing.

The Court finds that Respondent did not file any response to this motion and at hearing did not object to the two underlying summonses and this motion.

The Court further finds that on November 16, 2008 Respondent did not produce records and documents related to his income for the years 2000 through 2005 as agreed and stipulated to during the hearing before this Court on October 26, 2007.

Further, the United States requested and the Respondent agreed to broaden the scope of the two summons to include records and documentation related to Respondent's income for the year 2006.

IS HEREBY ORDERED AND ADJUDGED that pursuant to 18 U.S.C. § 401, Respondent is to produce records and documents related to Respondent's income for the years 2000 through 2006 responsive to the two summonses on or before noon on February 15, 2008 at the office of the IRS in Maui. If the required records and documents are not produced on February 15, 2008, then Respondent shall be fined \$250.00 per day until the records are produced or an acceptable explanation is given as to why the records have not been produced.

The Internal Revenue Service may submit to this Court a declaration identifying all reasonable fees/costs related to this motion for reimbursement by Respondent.

DATED: January 23, 2008, Honolulu, Hawaii.




Kevin S.C. Chang
United States Magistrate Judge

United States of America v. Steven Booth Songstad
Civil No. 07-00425 HG KSC
"Magistrate's Report and Recommendation Re Contempt"